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Form 1099-DIV						Department of the	Treasury - I	Internal Revenue Service
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Form 1099-DIV						Department of the	Treasury -	Internal Revenue Service
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			\$		\$			and W-2G.

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PAYER'S name, street address, city, state, and ZIP code			Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e)	OMB No. 1545-0110		Dividends and Distributions		
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Account number (optional)		5	Cash	Ι.	Noncash (Fair market v	alue)	determines that it has not been reported.	
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Form 1099-DIV

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked) Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) OMB No. 1545-0110 PAYER'S name, street address, city, state, and ZIP code Dividends and **Distributions** 1b Ordinary dividends 1c Capital gain distributions 2 Federal income tax withheld Copy B PAYER'S Federal identification number RECIPIENT'S identification number \$ For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this dividend income is taxable and the IRS determines that it has not been reported. 3 Foreign tax paid RECIPIENT'S name 1d Nontaxable distributions \$ Street address (including apt. no.) 1e Investment expenses 4 Foreign country or U.S. possession \$ City, state, and ZIP code **Liquidation Distributions** 5 Cash 6 Noncash (Fair market value) Account number (optional) \$ \$

Form 1099-DIV

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, and ZIP code		1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) \$ 1b Ordinary dividends		Dividends and Distributions		
		\$			<u> </u>	
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Street address (including apt. no.)		1e Investment exp	penses 4	Foreign country or U.S.	possession	Service. If you are required to file a return, a negligence penalty or other sanction may be
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Account number (optional)		5 Cash	1 -	Noncash (Fair mark	et value)	determines that it has not been reported.
		 \$	\$			

Instructions for Recipient

Box 1a.—Gross dividends include any amounts shown in Boxes 1b, 1c, 1d, and 1e. If you file Form 1040Å, report the sum of Boxes 1b and 1e. If you file Schedule B (Form 1040), to report dividends, report Box 1a on Schedule B. If you file Form 1040 without Schedule B, report the sum of Boxes 1b and 1e on the "Dividend income" line and Box 1c on Schedule D (Form 1040) or the "Capital gain distributions" line.

The amount shown may be a distribution from an employee stock ownership plan (ESOP). Although you should report the ESOP distribution as a dividend on your income tax return, treat it as a plan distribution, not as investment income, for any other purpose.

Box 1b.—Ordinary dividends are fully taxable and are included in Box 1a.

Box 1c.—Capital gain distributions are included in Box 1a.

Box 1d.—These distributions are not currently taxable because they are usually a return of capital that reduce your basis in the stock. If you dispose of the stock, your basis for figuring your gain or loss is reduced by the amount in Box 1d. If your basis has been reduced to zero, then you must report nontaxable distributions as a capital gain even though the payer lists them as nontaxable. This amount is included in Box 1a. For more information, see Pub. 550, Investment Income and

Box 1e.—Any amount shown is your share of the expenses of a nonpublicly offered regulated investment company, generally a

nonpublicly offered mutual fund, which is included as a dividend in Box 1a. The full amount shown in Box 1a must be reported as income on your tax return. The expenses shown in Box 1e are deductible as a "Miscellaneous Deduction" on Schedule A (Form 1040) subject to the 2% limit. Generally, the actual amount you should have received or had credited to you is the amount in Box 1a less the amount in Box 1e.

Box 2.—Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld

Box 3.—You may elect to claim the amount shown as a deduction or a credit. See Pub. 514, Foreign Tax Credit for Individuals.

Nominees.—If your Federal identification number is shown on this form and the form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV for each of the other owners showing the income allocable to each, and you must furnish a Form 1099-DIV to each. File Form(s) 1099-DIV with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, at the Internal Revenue Service Center for your area. On each Form 1099-DIV, list yourself as the "payer" and the other owner as the "recipient." On Form 1096, list yourself as the "filer." A husband or wife is not required to file a nominee return to show payments owned by the other.

Instructions for Recipient

Box 1a.—Gross dividends include any amounts shown in Boxes 1b, 1c, 1d, and 1e. If you file Form 1040Å, report the sum of Boxes 1b and 1e. If you file Schedule B (Form 1040), to report dividends, report Box 1a on Schedule B. If you file Form 1040 without Schedule B, report the sum of Boxes 1b and 1e on the "Dividend income" line and Box 1c on Schedule D (Form 1040) or the "Capital gain distributions" line.

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Instructions for Recipient

Box 1a.—Gross dividends include any amounts shown in Boxes 1b, 1c, 1d, and 1e. If you file Form 1040A, report the sum of Boxes 1b and 1e. If you file Schedule B (Form 1040), to report dividends, report Box 1a on Schedule B. If you file Form 1040 without Schedule B, report the sum of Boxes 1b and 1e on the "Dividend income" line and Box 1c on Schedule D (Form 1040) or the "Capital gain distributions" line.

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Box 3.—You may elect to claim the amount shown as a deduction or a credit. See Pub. 514, Foreign Tax Credit for Individuals.

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PAYER'S name, street address, city, stat	e, and ZIP code		\$	Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) Ordinary dividends		18 No. 1545-0110		vidends and istributions
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RECIPIENT'S name			₩	Nontaxable distributions	3	Foreign tax paid		For Paperwork
			 		\$			Reduction Act Notice and
Street address (including apt. no.)			<u> </u>	Investment expenses	4	Foreign country or U.S.	possession	instructions for completing this
			\$		form, see Instructions for			
City, state, and ZIP code			Liquidation Distributions					Forms 1099, 1098, 5498,
Account number (optional)		2nd TIN Not.	5 Cash			Noncash (Fair mar	(et value)	and W-2G.
Form 1099-DIV			1 -		\$	Department of the 1	reasury - i	nternal Revenue Service
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City, state, and ZIP code			Liquidation Distributions			Forms 1099, 1098, 5498,		
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